

the tax policy change involving Roth IRA conversion rules. While I support the IRS reform bill, I disagreed with the policy decision to loosen the conversion rules so that it will be easier for wealthy retirees to convert from traditional IRAs to Roth IRAs. This may cover the cost of the IRS bill and generate income for the Treasury in the short term, but it will cost the Treasury and the American taxpayer dearly in the long run. This change, which is really just an accounting gimmick, will benefit those who do not need help and may undermine our efforts to maintain the progress we've made in balancing the budget. In addition, it may jeopardize other pressing long term issues such as making sure that social security is available to needy retirees in years to come.

That said, however, I am still pleased to have been part of the creation of a more consumer-friendly, efficient and responsible IRS.

The PRESIDING OFFICER. The question is on agreeing to the conference report. The yeas and nays have been ordered. The clerk will call the roll.

The bill clerk called the roll.

Mr. NICKLES. I announce that the Senator from Texas (Mrs. HUTCHISON) and the Senator from Arizona (Mr. KYL) are necessarily absent.

I further announce that, if present and voting, the Senator from Texas (Mrs. HUTCHISON) and the Senator from Arizona (Mr. KYL) would each vote "yes."

The result was announced—yeas 96, nays 2, as follows:

[Rollcall Vote No. 189 Leg.]

#### YEAS—96

Abraham	Enzi	Lieberman
Akaka	Faircloth	Lott
Allard	Feingold	Lugar
Ashcroft	Feinstein	Mack
Baucus	Ford	McCain
Bennett	Frist	McConnell
Biden	Glenn	Mikulski
Bingaman	Gorton	Moseley-Braun
Bond	Graham	Moynihan
Boxer	Gramm	Murkowski
Breaux	Grams	Murray
Brownback	Grassley	Nickles
Bryan	Gregg	Reed
Bumpers	Hagel	Reid
Burns	Harkin	Robb
Byrd	Hatch	Roberts
Campbell	Helms	Roth
Chafee	Hollings	Santorum
Cleland	Hutchinson	Sarbanes
Coats	Inhofe	Sessions
Cochran	Inouye	Shelby
Collins	Jeffords	Smith (NH)
Conrad	Johnson	Smith (OR)
Coverdell	Kempthorne	Snowe
Craig	Kennedy	Specter
D'Amato	Kerrey	Stevens
Daschle	Kerry	Thomas
DeWine	Kohl	Thompson
Dodd	Landrieu	Thurmond
Domenici	Lautenberg	Torricelli
Dorgan	Leahy	Warner
Durbin	Levin	Wyden

#### NAYS—2

Rockefeller Wellstone

#### NOT VOTING—2

Hutchison Kyl

The conference report was agreed to.

Mr. ROTH. Mr. President, I move to reconsider the vote.

Mr. MOYNIHAN. I move to lay that on the table.

The motion to lay on the table was agreed to.

Mr. ROTH addressed the Chair.

The PRESIDING OFFICER. The Senator from Delaware is recognized.

Mr. ROTH. Mr. President, I want to just take a few seconds to thank my colleagues for their support in this most important initiative. It has been less than a year that we have really been dealing with this problem. Today, we have seen the enactment of truly historic legislation.

It is my firm conviction that because of this reform legislation, it will mean a new day for the American taxpayer. And the reason I think this legislation has had such broad support is that it is not only good for the American taxpayer, but it is good for the agency itself, it is good for the employees who work there. All we seek is an agency that provides service, stability, and fairness to the American people.

I can tell you that we would not have succeeded in this effort if we had not had bipartisan support.

I particularly want to pay my respect and thanks to the ranking member, PAT MOYNIHAN, who is a joy to work with, and who always is able to help move along desirable legislation. It was not only due to his efforts, but to many others too many to enumerate. But I particularly want to thank the staff of the Finance Committee, both Republican and Democrat, and of the Joint Committee on Taxation for their contribution. I can tell you that much of the staff worked day in and day out, night after night, and on weekends to make this possible today.

I, again, want to thank all those who contributed so much. We look forward to seeing an agency that is reformed become service-oriented.

I believe, I say to Senator MOYNIHAN, that we have given the tools to the new Commissioner, Rossotti, that will enable him to make the changes we all seek in a bipartisan fashion.

Mr. MOYNIHAN addressed the Chair. The PRESIDING OFFICER (Mr. SANTORUM). The Senator from New York.

Mr. MOYNIHAN. Mr. President, may I first thank our esteemed chairman for his characteristically generous remarks, and all involved—to agree with him; to point out that this is the first such legislation since the Internal Revenue Service was established under Abraham Lincoln in 1862. Our purpose was to renew the 19th century agency, to invigorate it, and to give to the employees, the public servants, the respect to which they are entitled as public servants. Respect is one of the principal rewards for public service. I hope we have done that with the overwhelming support here on the floor, and the unanimous vote in the Finance Committee.

Once again, our chairman has managed to bring us together and produce yet another major legislation out of

the Finance Committee unanimously, which presents itself so clearly to the entire Senate floor.

I would not want to close without mentioning again the role of Senators KERREY and GRASSLEY in the commission that preceded our work, and the staff that did heroic work. I would particularly mention on our side Mark Patterson, and Nick Giordano, whose encyclopedic knowledge, in fact, made our contribution hopefully of substance.

So concludes a long year's work. I say well done to the chairman. I thank the chairman.

#### VISIT TO THE SENATE BY THE PRIME MINISTER OF POLAND, JERZY BUZEK

Mr. HELMS. Mr. President, I shall ask unanimous consent in just a moment that the Senate stand in recess for perhaps 5 minutes so that Senators may greet a distinguished guest.

It is my distinct pleasure to introduce to the Senate Prime Minister Buzek of Poland, a friend of democracy, a friend of America, and leader of our newest NATO ally.

I hope Senators will join in welcoming him to the U.S. Senate.

#### RECESS

Mr. HELMS. Mr. President, I ask unanimous consent that the Senate stand in recess for 5 minutes.

There being no objection, the Senate, at 11:39 a.m., recessed until 11:44 a.m.; whereupon, the Senate reassembled when called to order by the Presiding Officer (Mr. GREGG).

The PRESIDING OFFICER. The Senator from Massachusetts is recognized.

Several Senators addressed the Chair.

The PRESIDING OFFICER. The Senator from North Carolina.

#### RECESS

Mr. HELMS. Mr. President, I ask unanimous consent that the Senate stand in recess for an additional 3 minutes.

There being no objection, at 11:47 a.m., the Senate recessed until 11:49 a.m.; whereupon, the Senate reassembled when called to order by the Presiding Officer (Mr. GREGG).

#### HIGHER EDUCATION AMENDMENTS OF 1998

Mr. JEFFORDS. Mr. President, I ask unanimous consent that the Senate now turn to the consideration of S. 1882, the higher education bill, under the consent agreement of June 25, 1998.

The PRESIDING OFFICER. Under the previous order, the clerk will report the bill.

The bill clerk read as follows:

A bill (S. 1882) to reauthorize the Higher Education Act of 1965, and for other purposes.